

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2018
DECEMBER 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections December 2017	Actual Collections December 2017	Estimated Collections 6 Months July 17-Dec 17	Actual Collections 6 Months July 17-Dec 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 6,000	\$ 5,666	\$ 53,500	\$ 48,961	\$ (4,539)	92%
Consumer Sales Tax/Use Tax	1,259,000	115,100	110,458	613,500	593,364	(20,136)	97%
Personal Income Tax	1,860,000	150,600	172,051	850,220	883,188	32,968	104%
Liquor Profit Transfers	20,800	1,500	1,528	9,300	10,659	1,359	115%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	470	469	3,615	3,403	(212)	94%
Tobacco Products Tax	194,000	17,100	16,194	95,300	91,799	(3,501)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	48	43	308	308	0	100%
Charter Tax	0	0	1	0	6	6	0%
Property Transfer Tax	10,200	1,000	630	5,610	6,350	740	113%
Property Tax	7,000	200	103	4,310	4,276	(34)	99%
Insurance Tax	121,100	(100)	287	58,900	58,944	44	100%
Departmental Collections	23,000	1,000	1,176	6,300	7,227	927	115%
Corporation Net Income Tax	109,000	21,000	24,260	53,300	68,553	15,253	129%
Miscellaneous Receipts	12,700	2,600	3,258	6,000	9,640	3,640	161%
Miscellaneous Transfers	500	25	0	335	1,884	1,549	562%
Interest Income	16,000	1,400	410	7,300	3,512	(3,788)	48%
Severance Tax	361,000	27,200	26,035	155,900	138,350	(17,550)	89%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	770	347	15,590	13,212	(2,378)	85%
HB 102 - Lottery Transfers	65,000	4,840	4,606	26,142	24,195	(1,947)	93%
Video Lottery Transfers	0	0	23	0	86	86	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	680	180	136%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,225,050	\$ 350,753	\$ 367,545	\$ 1,965,930	\$ 1,968,597	\$ 2,667	
Increase or Decrease Over Estimate			\$ 16,792		\$ 2,667		
Percent Collected			105%		100%		

Source: wvOASIS
State Auditor's Office, John McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
January 1, 2018

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
DECEMBER 2016 VS DECEMBER 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2016	Actual Collections December 2017	Actual Collections 6 Months July 16-Dec 16	Actual Collections 6 Months July 17-Dec 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 4,993	\$ 5,666	\$ 48,515	\$ 48,961	\$ 446	1%
Consumer Sales Tax/Use Tax	109,028	110,458	590,970	593,364	2,394	0%
Personal Income Tax	146,604	172,051	836,444	883,188	46,744	6%
Liquor Profit Transfers	1,315	1,528	8,552	10,659	2,107	25%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	474	469	3,741	3,403	(338)	-9%
Tobacco Products Tax	16,071	16,194	104,473	91,799	(12,674)	-12%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	48	43	303	308	5	2%
Charter Tax	1	1	4	6	2	50%
Property Transfer Tax	1,618	630	6,564	6,350	(214)	-3%
Property Tax	248	103	4,513	4,276	(237)	-5%
Insurance Tax	(110)	287	58,405	58,944	539	1%
Departmental Collections	992	1,176	6,474	7,227	753	12%
Corporation Net Income Tax	21,313	24,260	53,766	68,553	14,787	28%
Miscellaneous Receipts	1,963	3,258	4,950	9,640	4,690	95%
Miscellaneous Transfers	0	0	463	1,884	1,421	307%
Interest Income	(557)	410	1,938	3,512	1,574	81%
Severance Tax	19,997	26,035	94,484	138,350	43,866	46%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	819	347	10,981	13,212	2,231	20%
HB 102 - Lottery Transfers	4,840	4,606	26,142	24,195	(1,947)	-7%
Video Lottery Transfers	117	23	227	86	(141)	-62%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	553	680	127	23%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 329,774	\$ 367,545	\$ 1,862,462	\$ 1,968,597	\$ 106,135	
Increase or Decrease Over Prior Period		\$ 37,771		\$ 106,135		
% Increase or Decrease Over Prior Period		11%		6%		